

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----x  
In re : Chapter 11 Case No.  
LEHMAN BROTHERS HOLDINGS INC., *et al.* : 08-13555 (JMP)  
Debtors. : (Jointly Administered)  
-----x Ref. Docket No. 21286

**AFFIDAVIT OF SERVICE**

STATE OF NEW YORK )  
 ) ss.:  
COUNTY OF NEW YORK )

ELENI MANNERS, being duly sworn, deposes and says:

1. I am employed as Noticing Manager by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
2. On October 26, 2011, I caused to be served the “Supplemental Declaration of Samuel Lowenthal in Support of the Debtors’ Application to Retain Deloitte Tax LLP as Tax Services Provider,” dated October 19, 2011 [Docket No. 21286], by causing true and correct copies to be:
  - a. delivered via electronic mail to those parties listed on the annexed Exhibit A,
  - b. delivered via facsimile to the party listed on the annexed Exhibit B, and
  - c. enclosed securely in separate postage pre-paid envelopes and delivered via overnight mail to those parties listed on the annexed Exhibit C.
3. All envelopes utilized in the service of the foregoing contained the following legend: “LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO THE ATTENTION OF ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT.”

/s/ Eleni Manners  
Eleni Manners

Sworn to before me this  
31<sup>st</sup> day of October, 2011

/s/ Cassandra Murray  
Notary Public, State of New York  
No. 01MU6220179  
Qualified in the County of Queens  
Commission Expires April 12, 2014

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